

# *LAKE COUNTY SENIOR SERVICES*

from the office of



*Mary Ellen  
Vanderventer*

**Lake County RECORDER OF DEEDS**

**18 N County St – 6<sup>th</sup> Floor  
Waukegan, IL 60085-4358**

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***Lake County – Illinois Recorder of Deeds***



***Greetings from the Recorder of Deeds Office!***

We are pleased to provide you with this copy of our “Lake County Senior Services” brochure. You will see that this brochure provides important definitions regarding forms of property ownership, exemptions for homeowners and information on reverse mortgages, estates and wills. We hope you find the information helpful.

The Recorder of Deeds Office maintains documents dating back to 1844. Through our library of documents we can help you find early owners of your property, research your family history through land purchases or uncover facts about your neighborhood. We also record and have on file Business Articles of Incorporation, Soldier’s Discharge documents (DD214) and condominium/subdivision information. **Please know that viewing our documents is free and no appointment is necessary.**

We are always available to answer any of your questions. You may reach us by calling our general number at (847) 377-2575, fax us at (847) 984-5860 or email us at ***recorder@lakecountyil.gov***. To review all of our services, forms and fees please visit our website at ***www.lakecountyil.gov/recorder***. To watch a video on different topics related to our office please visit our online video library, which can be accessed at ***www.lakecountyil.gov/recorder/pages/recorderscableshow.aspx***. To get up to the minute information, “like” us on Facebook at Lake County – Illinois Recorder of Deeds.

All of us in the Recorder’s Office are dedicated to providing you with the best possible service. As always, we continue “Doing Good Deeds for You”.

Sincerely,

***Mary Ellen Vanderventer***  
Lake County Recorder

# **TABLE OF CONTENTS**

<b>TOPIC</b>	<b>PAGE</b>
<i>Definitions for Forms of Ownership.....</i>	<i>4</i>
<i>Changing Ownership upon a Death.....</i>	<i>5</i>
<i>Transfer on Death Instrument.....</i>	<i>5</i>
<i>Exemptions for Homeowners.....</i>	<i>6</i>
<i>Senior Homestead Exemption.....</i>	<i>7</i>
<i>Application for Senior Citizen’s Homestead Exemption.....</i>	<i>8</i>
<i>Senior Citizens Assessment Freeze Homestead Exemption.....</i>	<i>9</i>
<i>Senior Citizens Real Estate Tax Deferral.....</i>	<i>10</i>
<i>Application for Reduction of Mobile Home Local Services Tax.....</i>	<i>11</i>
<i>Tax Exclusion on Sale.....</i>	<i>12</i>
<i>Reverse Mortgages.....</i>	<i>13</i>
<i>Mortgage Foreclosure Mediation.....</i>	<i>14</i>
<i>Estates and Wills.....</i>	<i>15</i>
<i>Soldier’s Discharge.....</i>	<i>16</i>
<i>Disabled Veterans Exemption.....</i>	<i>17</i>
<i>Returning Veterans Homestead Exemption.....</i>	<i>18</i>
<i>Disabled Persons Homestead Exemption.....</i>	<i>19</i>
<i>Disabled Veterans Standard Homestead Exemption.....</i>	<i>20</i>
<i>Phone Numbers.....</i>	<i>21</i>
<i>Scam Alert.....</i>	<i>22</i>
<i>Blank PTAX / Exemption Forms.....</i>	<i>23-42</i>

**NOTE:** All information in this packet is subject to change as a result of State or Federal legislative action or judicial order. Always contact an attorney before making any decision affecting your real or personal property.

## **Definitions for Forms of Ownership**

*As a property or homeowner, your deed defines the form of ownership and how the title for the property changes upon the death of an owner.*

The following definitions are the most common references in a deed:

### **Sole Ownership**

Exclusive ownership. An ownership so complete that no other person has any interest in the property.

### **Joint Tenancy**

An undivided interest in property, taken by two or more joint tenants. The interests must be equal, accruing under the same conveyance, and beginning at the same time. Upon the death of a joint tenant, the interest passes to the surviving joint tenants, rather than to the heirs of the deceased.

### **Tenancy by the Entirety**

A form of ownership by husband and wife whereby each owns the entire property. In the event of death of one, the survivor owns the property without probate.

### **Tenancy in Common**

An undivided ownership in real estate by two or more persons. The interests need not be equal, and in the event of the death of one of the owners, no right of survivorship in the other owners exists.

### **“Right of Survivorship” (NOTE – this is not an ownership type)**

The right of a survivor of a deceased person to the property of said deceased. A distinguishing characteristic of a joint tenancy or tenancy by the entirety relationship.

## **Changing Ownership upon a Death**

Upon the death of a spouse, the remaining spouse often has concerns about the status of their property deed. We recommend when the estate of the deceased is being settled, the deed should be reviewed by an attorney to determine how the title is held and what changes may be needed. (Refer to the forms of ownership definitions on the previous page)

### **Transfer on Death Instrument**

As detailed in Illinois Statute 755 ILCS 27, A “Transfer on Death Instrument” is a document recorded BEFORE the death of the current owner but the actual transfer of property does not take place until after the death of the owner. This recording MAY be revoked by following additional statutory guidelines.

Since no actual “transfer” is taking place at the time of the initial recording of this instrument, no transfer tax is due at the time of recording.

A “Notice of Death Affidavit and Acceptance of Transfer on Death Instrument” must be recorded by the beneficiary after the death of the owner to make the Transfer on Death Instrument effective.

The agreement made between the original owner and the beneficiary will determine whether or not a PTAX-203 is required to be filed at the time of this recording. If any consideration is to change hands and there are no exemptions pertaining to the transfer, then a PTAX-203 is required. This new legislation also points out that consideration is not required; therefore, if there is no consideration then no PTAX-203 is required to be filed.

As with any legal documentation, we strongly suggest that you consult an attorney prior to creating and/or recording documents.

## **Exemptions for Homeowners**

### **General Homestead Exemption**

This “Homeowner’s Exemption” lowers the equalized assessed value of your property by \$6,000. Homestead property must be the principal residence of the homeowner. Your Township Assessor applies the exemption. No form is necessary. To verify you are receiving the maximum exemption allowed, check your tax bill to see that the Homestead Exemption has been applied.

### **Homestead Improvement Exemption**

If you have made improvements to your principal residence, you are entitled to an exemption that defers any increase in assessment due to the improvement for four (4) years. The maximum exemption is \$25,000 of assessed value. The Township Assessor’s Office initiates this exemption.

## **Senior Homestead Exemption**

A homeowner who has reached age 65 may qualify for an additional \$4,000 reduction in the assessment of their homestead property. The application form for this exemption is available from your local Township Assessor. Contact information is included in this brochure. The following criteria must be met:

- Applicant must have reached 65 years of age.
- Property must be occupied as the primary residence and owned by a person who is liable for payment of real estate taxes.
- A copy of the deed and proof of age must accompany the application form. If the property is held in trust, you will also need a copy of the trust agreement indicating the beneficiary.

The Recorder of Deeds Office will help you determine your Permanent Index Number (PIN), provide a copy of your deed free of charge and notarize your signature for filing of the Senior Homestead Exemption. Simply provide your name as it appears on your deed or tax bill, your address and the year when you acquired your home. Call ahead and your document can be ready for pickup, emailed or mailed directly to your home!

The application enclosed must be submitted to your local township assessor or the Chief County Assessment Office.

# **Application for Senior Citizen's Homestead Exemption** **Lake County, Illinois**

Permanent Index Number: \_\_\_\_\_ Township: \_\_\_\_\_

Applicant Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Is the property owned in Trust? ☐ Yes ☐ No

If yes, a copy of the portion of the trust agreement indicating the beneficiary is required.

Applicant Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Is the property owned in Trust? ☐ Yes ☐ No

If yes, a copy of the portion of the trust agreement indicating the beneficiary is required.

**A homestead exemption is requested on the grounds that the requirements of Chapter 35 (ILCS), Act 200, Section 15-170, relative to the Senior Homestead Exemption have been met as set forth below.**

1. The undersigned states that the above-described real property is occupied as the **primary** residence by the undersigned.
2. The undersigned states that he/she will be 65 years of age or older during the assessment year in question. One owner must meet this requirement to apply.
3. The undersigned also states that no other application for Homestead Exemption has been or will be filed by him/her on **any other** real property in Illinois or elsewhere.
4. The undersigned also states that he/she is liable for paying real estate taxes on the above described property and is the owner of record of said property, or is a lessee of said real property which is a single family residence. Attach one of the following written instruments supporting these statements (check one):

\_\_\_\_\_  
Recorded Deed – Document # \_\_\_\_\_ Signature Date of Deed (not recording date): \_\_\_\_\_

\_\_\_\_\_  
Lease Agreement on a Single Family Residence

If ownership is under two years, was a Senior Exemption granted at the previous address?: YES / NO

Previous Address: \_\_\_\_\_

THE FOLLOWING DOCUMENTS MAY ONLY BE USED IF THE ABOVE ARE NOT AVAILABLE

\_\_\_\_\_  
Contract for Deed – Document # \_\_\_\_\_

\_\_\_\_\_  
Title Guarantee Policy

\_\_\_\_\_  
Beneficial Interest in a Trust – Document # \_\_\_\_\_

\_\_\_\_\_  
Will (Indicate date of death and date executor was appointed.)

\_\_\_\_\_  
Inheritance By Laws of Descent (Indicate date of death & relationship.)

**NOTE: This exemption application is subject to review and approval by the Lake County Board of Review.**

Owner's (or Lessee's) Signature: \_\_\_\_\_ Dated: \_\_\_\_\_

Owner's (or Lessee's) Signature: \_\_\_\_\_ Dated: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_ Phone #: \_\_\_\_\_

Township use only: Begin exemption on (date): \_\_\_\_\_



## **Senior Citizens Assessment Freeze Homestead Exemption**

This exemption freezes the assessment on your property, but does not freeze the tax rate. This exemption may be claimed in addition to other exemptions. A homeowner who is, or will become, 65 during an assessment year can apply for a freeze on the assessed value of the taxpayer's primary home.

To qualify an applicant must meet the following criteria:

- Have fulfilled a property residency requirement as explained on the application form.
- Be age 65 or older.
- Have a maximum household income of \$55,000. This household income includes that of all persons using the property as their principal dwelling place on January 1 of the past two tax years.
- Please note that this exemption must be renewed annually. The Chief County Assessment Office mails applications to all taxpayers receiving the Senior Homestead Exemption.
- First-time applicants can obtain forms from the Chief County Assessment Office or your local township assessor's office.
- Your completed application must be notarized and returned to:

Chief County Assessment Office  
18 N County St – 7th Floor  
Waukegan, IL 60085-4335

The annual filing deadline is in July. For further information, contact the Chief County Assessment Office at (847) 377-2050.

## **Senior Citizens Real Estate Tax Deferral**

The Senior Citizens Tax Deferral is a program that allows qualified senior citizens to defer part or all of the property taxes on their personal residence.

### General Information:

- This is a state loan with a 6% simple interest rate.
- Repayment upon death or sale of home.
- A lien will be placed on your property.
- The program may be utilized for multiple years, if you meet the qualifications.
- Must file a new application each new tax year.
- You may apply for other senior tax programs even though you are on the deferral program.
- Those that have a current mortgage, second mortgage or reverse mortgage must check with their lending institution to see if you qualify.
- Your completed application must be notarized and returned by March 1st.

Mail to: Lake County Treasurer  
18 N County St - Room 102  
Waukegan, IL 60085

### Requirements of Eligibility:

- Applicant must be 65 years old as of June 1st of the tax year claimed.
- Total household income \$50,000.00 or less.
- Proof of house insurance.
- Property cannot be income producing, such as rental income.
- Applicant must own and occupy residence.
- Property taxes must be current at the time of application.
- The cumulative amount of the deferral plus interest cannot exceed the market value less the value of any liens.
- Taxes may be paid at any time without affecting the deferral status.

To apply for the Senior Property Tax Deferral program, contact the Lake County Treasurer's Office at (847) 377-2323. Forms are also available at the Township Assessor's Office. The deadline for filing with the Lake County Treasurer is March 1<sup>st</sup> of each year.



David B. Stolman, Treasurer  
18 N. County St., Rm. 102  
Waukegan, IL 60085-4351  
Phone: (847) 377-2323

**SENIOR CITIZEN  
APPLICATION FOR REDUCTION  
OF MOBILE HOME  
LOCAL SERVICES TAX**

- I hereby make application for a 20% reduction of the total tax imposed under "An Act to provide for a privilege tax on mobile home".
- I actually reside in the mobile home.
- I hold title to the mobile home as provided in the Illinois Vehicle Code.
- I reached the age of 65 on or before January 1<sup>st</sup> of the year in which this statement is filed.

My date of birth is \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

The undersigned declares under the penalty of perjury that the above statements are true and correct.

MH \_\_\_\_\_ - 0  
PARK# OWNER #

NAME

ADDRESS

Dated: \_\_\_\_\_

Signature of Owner

Note: This application must be signed and returned to:

Lake County Collector  
18 North County St, Room 102  
Waukegan, IL 60085

If you have any questions regarding this Application, please contact the Lake County Collector's office at 847.377.2323.

## **Tax Exclusion on Sale**

If you have a gain from the sale or exchange of your main home, you may be able to exclude from income up to \$250,000 of the gain (\$500,000, for certain married taxpayers filing a joint return). The exclusion may be allowed each time you sell or exchange your main home, but generally no more frequently than once every two years. You cannot deduct a loss from the sale of your main home.

To be eligible for an exclusion, your home must have been owned by you and used as your main home for a period of at least two years out of the five years prior to its sale or exchange. The required two years of ownership and use during the five-year period ending on the date of sale do not have to be continuous. You can meet the ownership and the use tests during different two-year periods. However, both tests must be met during the five-year period ending on the date of the sale or exchange. If you and your spouse file a joint return for the year of the sale or exchange, you can exclude up to \$250,000 of gain if only one of you qualified for the exclusion.

References: IRS (800) 829-1040

Publication 523, Selling Your Home

Tax Topic 701, Sale of your Home - after May 6, 1997

Tax Topic 703, Basis of Assets

## **Reverse Mortgages**

Illinois state law encourages lending institutions to make “reverse mortgages” available to allow homeowners to borrow against the equity in their homes instead of having to sell. Typically, a lending institution lends the homeowner a set amount per month or per quarter. The lender recovers the principal and interest from the equity in the house when the homeowner dies or sells the property.

The state law is applied based on the following:

- The homeowner or spouse must be at least 62.
- The mortgage must be filed on the principal residence, and can include 1 to 4 dwelling units.
- The mortgage loan must provide that the homeowner may be absent for up to 60 days at a time or up to 1 year if the residence is adequately secured against damage or theft.
- The lender may not consider other assets of the homeowner. Only the residence is used for repayment.

Before making a reverse mortgage loan, a lender must give the prospective borrower an information sheet from the Department on Aging describing such loans and how to get independent information on them. Prospective borrowers should carefully consider whether such a loan is the best way to fund their retirement years. Some factors to be considered include whether other assets should be used first, what additional income is needed, will the borrower outlive the period over which loan payments will continue, and if there are heirs who could benefit from the property.

The Recorder's Office has produced a video explaining Reverse Mortgages. This video is available for viewing via the Internet at **[www.lakecountyil.gov/recorder/pages/recorderscableshow.aspx](http://www.lakecountyil.gov/recorder/pages/recorderscableshow.aspx)** - it is located under the “Doing Good Deeds for You” heading.

## **Nineteenth Judicial Circuit**

### **Mortgage Foreclosure Mediation**

We are pleased to announce the launch of the Nineteenth Judicial Circuit's Residential Mortgage Foreclosure Mediation Program for Lake County! We are grateful to all the partners who made this program possible, including the Office of the Illinois Attorney General, the Affordable Housing Corporation of Lake County, and the Resolution Systems Institute. Below you will find some helpful information about who the program serves and how it works.

#### **What is mediation and how can it help me?**

In mediation, a neutral third-party, the mediator, will facilitate communication between you and the bank. The mediator will not represent you or the bank. The bank will send an attorney who will be in the room and a representative who will be either present in the room or participating over the phone. Mediation gives you the opportunity to explore the options available to you. It can increase communication and empower parties to reach a resolution that works best for them.

#### **Who is eligible?**

Homeowners who are parties to residential real estate mortgage foreclosure cases that were filed on or after December 2, 2013.

#### **How does this program work?**

- If you are eligible for the program, you must first attend an Informational Session offered by the Affordable Housing Corporation of Lake County (AHC) within 35 days of receiving summons and complaint. A notice about the foreclosure mediation program will be attached to the summons.
- Next, you will have the opportunity to work with knowledgeable housing counselors to explore available options and submit the necessary paperwork to the bank.
- Once you have completed housing counseling, you will have the opportunity to participate in mediation.

#### **Do I have to pay anything?**

No. This program is funded through several sources including a grant from the Office of the Attorney General and case filing fees.

#### **Does participating in, or a request for mediation, stop the foreclosure case filed against me?**

All legal proceedings will be on hold while you are participating in the program.

#### **What is an Informational Session?**

It is a group class that gives you a better understanding of what to expect during the foreclosure process and to introduce you to available options and community resources. Sessions will be held on a rotating basis at the Lake County branch courts, with some sessions offered in Spanish. Please call 847-263-7478 to register.

#### **Will the mediator issue a decision in my case?**

No. The mediator will help you and your bank's attorney and servicer talk to each other to explore the available options.

#### **What is the Affordable Housing Corporation of Lake County?**

AHC is a nonprofit HUD-certified housing counseling agency. AHC's mission is to increase and preserve affordable housing via high-integrity, high-impact services and partnerships that protect and empower consumers and communities. Simply put, they help Lake County residents buy, improve, and save their homes from foreclosure.

#### **Does my bank have to modify my loan?**

No. However, the bank must check whether you are eligible for a loan modification and communicate with you in mediation.

#### **What happens if we can't settle?**

If mediation ends without an agreement, you will have 30 days to file an appearance and answer or other responsive pleading to the complaint for mortgage foreclosure. The legal proceeding will then continue in court.

#### **What if I have more questions?**

Please call the Affordable Housing Corporation of Lake County at 847-263-7478. You can also call the Mediation Program Coordinator at 847-377-3552 or e-mail at [okordonskaya@aboutrsi.org](mailto:okordonskaya@aboutrsi.org).

#### **Where do I call if I need legal help but cannot afford it?**

You may wish to call Prairie State Legal Services at 888-966-7757 Monday through Friday between the hours of 9AM-12PM and 1PM-4PM.

## **Estates and Wills**

Adults with property should plan for the distribution of the property upon their death. Otherwise, the property will be distributed under fixed rules according to state law.

The rules for distribution of property without a will in Illinois are basically as follows:

- Person leaving a spouse     -   half to spouse and half to descendants if any; if no descendants, all to spouse.
- Person leaving no spouse   -   all to descendants if any. If none, to parents and siblings or children of deceased siblings; if none, half to each set of grandparents or descendants of deceased grandparents.

According to the state rules, a court cannot change distribution where there is no will. By contrast, a person who makes a will can give away property in the manner they choose as long as it is allowed by law.

The assistance of an attorney should be sought for preparing for the distribution of assets upon death. Your legal advisor can suggest several options including but not limited to, a **will** or a **Living Trust** – a trust which is in effect during the life of the settlor, rather than upon his death. Creating such a trust puts some or all of the person's property into a form of ownership (trust) that is controlled by a trustee (often the person owning the property) and held for the benefit of one or more beneficiaries (the heirs). Upon the death of the person owning the property, it usually goes immediately to the beneficiaries or another trustee.

When meeting with your attorney you may also wish to discuss a **Living Will** and/or **Power of Attorney** providing the power to make decisions on your behalf if you should be unable to care for your own financial, legal and health care matters.

## **Soldier's Discharge**

Veterans are encouraged to record a copy of their Form DD-214, Certificate of Discharge or Release from Active Duty. This document is often required to obtain and verify eligibility for veteran's benefits. Recording your DD-214 will ensure that you will always have prompt access when needed.

In 2004, Public Act 093-0468 was established to protect the rights of veterans. DD214's are no longer considered public information and are not available for public viewing.

Mary Ellen Vanderventer  
Lake County Recorder of Deeds  
18 N County St – 6<sup>th</sup> Floor  
Waukegan, IL 60085-4358  
(847) 377-2575  
fax (847) 984-5860



Office Hours:  
Monday – Friday  
8:30 a.m. to 5:00 p.m.

### **REQUEST FOR MILITARY SERVICE DISCHARGE RECORD**

Please note that you must belong to one of the following categories in order to receive a copy of a discharge record, as outlined in Public Act 093-0468

***Please check the appropriate category...***

- ☐ I am the person named in the document
- ☐ I am a dependent of the person named in the document
- ☐ I am Lake County's veteran's service officer
- ☐ I am a representative of the Department of Veteran's affairs
- ☐ I am presenting written authorization, containing a notarized signature, from the person named in the document or from his/her dependent

I am requesting \_\_\_\_\_ copies of military service discharge records  
for \_\_\_\_\_

Veteran's Date of Birth: \_\_\_\_\_

**Requests must include a copy of a valid photo identification card**

***Request made by:***

Name (*PRINT*) \_\_\_\_\_

Signature \_\_\_\_\_

Address \_\_\_\_\_

City, State Zip \_\_\_\_\_

Phone Number \_\_\_\_\_



## **Disabled Veterans Exemption**

Under this program, up to \$70,000 (35/ILCS 200/15-165) of the equalized assessed value of a home owned by a qualifying veteran, or the veteran's spouse or unmarried surviving spouse is exempt from property taxes.

To qualify for this exemption, you must:

- Have served in the Armed Forces of the United States.
- Have a disability of such nature that the Federal Government has authorized payment for the purchase or construction of housing which has special adaptations to meet the needs of your disability.

Application for this exemption is made through the Illinois Department of Veterans' Affairs. Once the exemption has been approved, the Chief County Assessment Office is notified by the Illinois Department of Revenue of the veterans eligible for this program. Please note that you are only eligible if you live in specially adapted housing that the Federal Government authorized payment for due to your disability. If you qualify, this exemption must be renewed each year.

You may obtain the required forms for specially adapted housing from the:

Veterans' Affairs Medical Center  
Building 135 – Ground Floor  
3001 Green Bay Rd  
North Chicago, IL 60064  
(847) 689-4153

## **Returning Veterans Homestead Exemption**

- Pursuant to 35ILCS 200/15-167, this exemption started in tax year 2007.
- Lowers the equalized assessed value of your property by \$5,000 in the year you return from active duty in an armed conflict.
- It is a one-year exemption, and can be claimed in addition to the General Homestead Limited Exemption and any applicable Senior Citizen's Exemptions.
- To receive this exemption, you must own and occupy the property applied for as your principal residence on January 1 of the tax year.
- Supply a copy of your DD214, if applicable; otherwise a copy of your most recent military orders and travel voucher showing the date of your return.
- If you are applying for this exemption and the property is held in trust, the law requires that we verify the applicant is a beneficiary of that trust. The exemption cannot be applied without this verification. Please include a copy of that part of the actual trust agreement which states that the applicant is the beneficiary. This can usually be found on the first few pages of the trust document. Should you have any questions, please contact the Chief County Assessment Office at (847) 377-2050.

Please complete the Returning Veterans' Homestead Exemption form (PTAX-341) and return it to the Chief County Assessment Office.

## **Disabled Persons Homestead Exemption**

Pursuant to 35ILCS 200/15-168, this exemption lowers the equalized assessed value of your property by \$2,000 starting in tax year 2007, and may be claimed in addition to the Homestead Limited Exemption and the Senior Citizen's Homestead Exemptions, if applicable. This exemption cannot be claimed in addition to the Disabled Veterans' Standard Homestead Exemption or the Disabled Veterans' Exemption of \$70,000; you can only receive one of these exemptions and, if you are a veteran, you should choose to apply for the one most beneficial to you. To receive this exemption, you must:

- Own or have a legal or equitable interest in the property.
- Have lived on the property on or before January 1st of the tax year.
- Be disabled under the Federal Social Security Act and supply either:
  - A copy of your Illinois Disabled Person Identification Card stating that you are under a Class 2 disability (for each year you qualify); **or**
  - Proof of Social Security Administration Social Security Benefits. This proof includes an award letter, verification letter, or annual cost of living adjustment (COLA) - This paperwork must be issued in the tax year for which you are applying. Whichever you supply, it must indicate that the benefits are for disability; **or**
  - Proof of Veterans Administration disability benefits which would be an award letter showing total 100% disability; **or**
  - Proof of Railroad or Civil Service disability benefits which would be an award letter showing a total 100% disability.

If you are applying for this exemption and the property is held in trust, the law requires that we verify the applicant is a beneficiary of that trust. The exemption cannot be applied without this verification. Please include a copy of that part of the actual trust agreement which states that the applicant is the beneficiary. This can usually be found on the first few pages of the trust document.

First-time applicants can obtain forms from the Chief County Assessment Office or your local township assessor's office.

Please note that this exemption requires annual verification of eligibility. The Chief County Assessment Office will mail the appropriate forms each year to all disabled persons who received the exemption in the prior year.

Please complete the Disabled Persons' Homestead Exemption form (PTAX-343) and return it to:

Chief County Assessment Office  
18 N County St – 7<sup>th</sup> Floor  
Waukegan, IL 60085-4335

## **Disabled Veterans Standard Homestead Exemption**

Pursuant to 35ILCS 200/15-169, this exemption may be claimed in addition to the General Homestead Limited Exemption and the Senior Citizen's Homestead Exemptions, if applicable; however, it cannot be claimed in addition to the Disabled Veterans' Exemption of \$70,000, or the Disabled Persons' Homestead Exemption. To receive this exemption, you must:

- Be a Lake County, Illinois resident and have served in the United States Armed Forces, The Illinois National Guard, or U.S. Reserve Forces, and have received an honorable discharge.
- A disabled veteran with at least a 75% service-connected disability will receive a \$5,000 reduction in the property's EAV.
- A disabled veteran with at least 50%, but less than 75% service-connected disability will receive a \$2,500 reduction in property's EAV.
- Have owned and occupied the property as the primary residence on or before January 1st of the tax year.
- Supply documentation as required by the instructions on the back of the form.
- Have a total equalized assessed value (EAV) of less than \$250,000.
- An unmarried surviving spouse of a disabled veteran can continue to receive this exemption on his or her spouse's homestead property or transfer the exemption to a new primary residence. To qualify, the surviving spouse must meet the following requirements:
  - Sell the disabled veteran's previous homestead property before transferring this exemption to his or her new primary residence.
  - Own and occupy the property as a primary residence and hold a legal or beneficial title to the property on January 1 of the assessment year.
  - Have a total equalized assessed value (EAV) of less than \$250,000.

If you are applying for this exemption and the property is held in trust, the law requires that we verify the applicant is a beneficiary of that trust. The exemption cannot be applied without this verification. Please include a copy of that part of the trust agreement which states that the applicant is the beneficiary. This can usually be found on the first few pages of the trust document.

First-time applicants can obtain forms from the Chief County Assessment Office or your local township assessor's office.

Please note that this exemption will require annual verification of eligibility. The Chief County Assessment Office will mail the appropriate forms each year to all disabled veterans or their surviving spouses who received the exemption in the prior year.

Please complete the Disabled Veterans' Standard Homestead Exemption form (PTAX-342) and return it to:

Chief County Assessment Office  
18 N County St – 7th Floor  
Waukegan, IL 60085-4335

## **Phone Numbers**

### **LAKE COUNTY TOWNSHIP ASSESSORS**

#### **ANTIOCH**

Heather Kufalk-Marotta  
1625 Deep Lake Rd  
Lake Villa, IL 60046  
(847) 395-1545

#### **GRANT**

Jeri J. Barr  
26725 Molitor Rd  
Ingleside, IL 60041  
(847) 546-8880

#### **VERNON**

Gary P. Raupp  
3050 N Main St  
Buffalo Grove, IL 60089-2727  
(847) 634-4602

#### **AVON**

R. Chris Ditton  
427 E Washington St  
Round Lake Park, IL 60073  
(847) 546-2146

#### **LAKE VILLA**

Jeffrey A. Lee  
37850 N Route 59  
Lake Villa, IL 60046  
(847) 356-2383

#### **WARREN**

Charlie Mullin  
17801 W Washington St  
Gurnee, IL 60031  
(847) 244-1101, Ext 2

#### **BENTON**

Jennifer Litewski  
40020 N Green Bay Rd  
Beach Park, IL 60099  
(847) 746-2069

#### **LIBERTYVILLE**

Peggy A. Freese  
359 Merrill Ct  
Libertyville, IL 60048  
(847) 362-5900

#### **WAUCONDA**

Patricia A. Oaks  
505 Bonner Rd  
Wauconda, IL 60084  
(847) 526-2881

#### **CUBA**

Rebbeca M. Tonigan  
28000 W Cuba Rd  
Barrington, IL 60010-2766  
(847) 381-1120

#### **MORaine**

Cynthia R. Plouche  
777 Central Ave  
Highland Park, IL 60035  
(847) 432-2100

#### **WAUKEGAN**

Mark Stricklin  
415 Washington St Ste 206  
Waukegan, IL 60085  
(847) 623-4550

#### **ELA**

John M. Barrington  
1155 E Route 22  
Lake Zurich, IL 60047  
(847) 438-8370

#### **NEWPORT**

Jerome J. Berens  
40870 Hunt Club Rd  
Old Mill Creek, IL 60083  
(847) 838-6869

#### **WEST DEERFIELD**

Thomas J. Healy  
601 Deerfield Rd  
Deerfield, IL 60015  
(847) 945-3020

#### **FREMONT**

Edwin O. Sullivan Jr  
22376 W Erhart Rd  
Mundelein, IL 60060  
(847) 223-2846

#### **SHIELDS**

Kathleen Blahunka  
906 Muir Ave  
Lake Bluff, IL 60044-1588  
(847) 234-3485

#### **ZION**

Larry Wicketts  
2816 Sheridan Rd  
Zion, IL 60099  
(847) 872-5031

**CHIEF COUNTY ASSESSMENT OFFICE**

(847) 377-2050

**TREASURER/COLLECTOR**

(847) 377-2323

## **Scam Alert**

For Your Protection...

Please Be Aware!

The Recorder's office would like to emphasize the importance of being cautious when contacted by companies claiming they have a great deal for you. The true purpose of these contacts, whether by phone, mail or the Internet is to get you to spend your hard-earned money for their private interest. Rarely is it a good deal for the customer.

Please be aware of companies contacting Lake County homeowners in an effort to provide you with a certified copy of the deed to your home for a mere payment of \$89.50 plus \$4.50 for postage and handling. This is a scam!

There may come a time when you need to reference the deed to your home. As often happens, people misplace their deeds or in some instances, never actually received the original deed at the time they purchased their home. The average deed is four pages or less, with a copy fee of \$1 per page. For Seniors – copies are free! For your protection, all requests for copies should be handled directly through the Recorder's Office. As you can see, the above-mentioned company is roughly making a \$84.00 profit on every request they handle. Let's put them out of business! Please do not respond to this scam.

As the keeper of the property records for all of Lake County, I do not want to see anyone needlessly harmed by these deceptive offers. I would encourage anyone with a question, concern or need for a copy to contact my office directly at (847) 377-2575. We will be happy to send you whatever paperwork you need, at the statutory cost, without any handling or postage fees.

*Mary Ellen Vanderventer*  
Lake County Recorder



**PTAX-340**

# 2014 Senior Citizens Assessment Freeze Homestead Exemption Application and Affidavit

## Part 1: Applicant information (Please type or print.)

			Email address _____		
1	First name MI Last name			4	Your Date of Birth (month, day, year) _____
2	Mailing address _____			5	Spouse Date of Birth (month, day, year) _____
3	City	State	ZIP	6	Telephone Number (please include area code) _____

## Part 2: Property information

Is the property owned in trust? YES \_\_\_\_ NO \_\_\_\_ A copy of the trust may be required

1 Street address of property for which this exemption application is filed \_\_\_\_\_ Township \_\_\_\_\_  
City \_\_\_\_\_ IL \_\_\_\_\_ Lake County  
ZIP \_\_\_\_\_

2 Property index number (PIN) \_\_\_\_\_ **Note:** The PIN is shown on your property tax bill. It can also be obtained from your chief county assessment office website.

3 Have you or your spouse received this exemption for this property previously? \_\_\_\_ Yes \_\_\_\_ No  
If you answered "Yes", write the base year, if known. \_\_\_\_\_

4 If your spouse maintains a separate residence, has he or she applied for this exemption? \_\_\_\_ Yes \_\_\_\_ No

5 Does this property have multiple dwelling units? \_\_\_\_ Yes \_\_\_\_ No  
If you answered "Yes", write the number of units \_\_\_\_\_

## Part 3: Household income for 2013

You must include the income of you, your spouse, and all individuals who live in your household.

1 Social Security and SSI benefits. Include Medicare deductions in this total.	1 _____
2 Railroad Retirement benefits. Include Medicare deductions in this total.	2 _____
3 Civil Service benefits	3 _____
4a Annuity benefits (See instructions for Line 4.)	4a _____
4b Federally taxable pensions and retirement plan distribution	4b _____
5 Human Services and other governmental cash public assistance benefits	5 _____
6 Wages, salaries, and tips from work	6 _____
7 Interest and dividends received	7 _____
8 Net rental, farm, and business income or (loss). (See instructions for Line 8.)	8 _____
9 Net capital gain or (loss). (See instructions for Line 9.)	9 _____
10 Other income or (loss). (See instructions for Line 10.)	10 _____
11 Add Lines 1 through 10.	11 _____

12 Certain subtractions. You may subtract only the reported adjustments to income from U.S. 1040, Line 36, or U.S. 1040A, Line 20.

Subtraction item	Amount
12a _____	_____
12b _____	_____

Add the amounts on Lines 12a and 12b, and write the result.

13 Subtract Line 12 from Line 11, and write the result. This is your total household income for 2013. If the amount is greater than \$55,000, STOP. You do not qualify for this exemption. IF YOU DO NOT QUALIFY, PLEASE DO NOT RETURN THIS FORM.

13 \_\_\_\_\_

## Part 4: Affidavit

Sworn under oath, I state the following:

**1** (Mark the statement that applies.)

- a** \_\_\_\_\_ On January 1, 2013 **and** January 1, 2014, the property identified in Part 2, Line 1, was used as my principal residence.
- b** \_\_\_\_\_ On January 1, 2013 **and** January 1, 2014, the property identified in Part 2, Line 1, was my principal residence for which I received this exemption previously but I am now a nursing home resident. The property is either unoccupied or used as my spouse's principal residence.

\_\_\_\_\_  
Name of facility

\_\_\_\_\_  
Mailing address

**2** (Mark the statement that applies.)

- a** \_\_\_\_\_ On January 1, 2013 **and** January 1, 2014, I was the owner of record of the property identified in Part 2, Line 1.
- b** \_\_\_\_\_ On January 1, 2013 **and** January 1, 2014, I had a legal or equitable interest by a written instrument in the property listed in Part 2, Line 1.
- c** \_\_\_\_\_ On January 1, 2013 **and** January 1, 2014, I had a leasehold interest in the property identified in Part 2, Line 1, that was used as a single-family residence.

**3** I am liable for paying real property taxes on the property identified in Part 2, Line 1.

**4** (Mark the statement that applies.)

- a** \_\_\_\_\_ In 2014, I am or will be 65 years of age or older.
- b** \_\_\_\_\_ In 2014, my spouse, who died in 2014, would have been 65 years of age or older. (Complete the following information.)

\_\_\_\_\_  
Deceased spouse's name

\_\_\_\_\_  
Date of birth (month, day, year)

\_\_\_\_\_  
Date of death (month, day, year)

**5** The property identified in Part 2, Line 1 is the only property for which I have applied for a senior citizens assessment freeze homestead exemption for 2014.

**6** The amount reported in Part 3, Line 13 of this form includes my income, my spouse's income, and the income of all persons living in my household, and the total household income for 2013 is \$55,000 or less.

**7** On January 1, 2014, the following individuals also used the property identified in Part 2, Line 1 for their principal residence. As required by law, my spouse is included even if he or she resided at a different address on January 1, 2014. The income of the individuals listed below is included in Part 3, which includes my spouse even if he/she does not live with me. (Attach an additional sheet if necessary.)

First and last name

Income Included

First and last name

Income Included

**a** \_\_\_\_\_ Yes \_\_\_\_\_ No      **c** \_\_\_\_\_ Yes \_\_\_\_\_ No

**b** \_\_\_\_\_ Yes \_\_\_\_\_ No      **d** \_\_\_\_\_ Yes \_\_\_\_\_ No

**8** (Mark the statement that applies.)

**a** \_\_\_\_\_ On January 1, 2014, I was single, widow(er), or divorced (please circle the one that is applicable).

**b** \_\_\_\_\_ On January 1, 2014, I was married and living together.

**c** \_\_\_\_\_ On January 1, 2014, I was married, but not living together. Remember, your spouse's income must be included in household income even if they do not live with you.

**c-1.** My spouse's name and address is \_\_\_\_\_  
First name MI Last name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this affidavit is true, correct, and complete.

\_\_\_\_\_  
Signature of applicant

Dated: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_.

\_\_\_\_\_  
Notary public

**Note:** The CCAO may conduct an audit to verify that the taxpayer is eligible to receive this exemption. Mail your completed Form PTAX-340 by July 1, 2014 to: Chief County Assessment Office, 18 North County Street, 7<sup>th</sup> Floor, Waukegan, IL 60085. If you have any questions, please call: 847-377-2050.



# Form PTAX-340 General Information

## What is the Senior Citizens Assessment Freeze Homestead Exemption (SCAFHE)?

The senior citizens assessment freeze homestead exemption (35 ILCS 200/15-172) allows you as a qualified senior citizen to have your home's equalized assessed value (EAV) "frozen" at a base year value and prevent or limit any increase due to inflation. The base year generally is the year before the year you first qualify and apply for the exemption. For example, if you first qualify and apply in 2014, your property's EAV will be "frozen" at the 2013 EAV. Freezing your property's EAV does not mean that your property taxes will not increase, however. Other factors also affect your tax bill. For example, your tax bill could increase if the tax rate, which is based on the amount of revenues taxing districts request increases. Your EAV and tax bill may also increase if you add improvements to your home. However, if your home's EAV decreases in the future, you will benefit from any reduction.

## Who is eligible?

The senior citizens assessment freeze homestead exemption qualifications for the 2014 tax year (for the property taxes you will pay in 2015), are listed below.

- You will be 65 or older during 2014.
- Your total household income in 2013 was \$55,000 or less.
- On January 1, 2013, **and** January 1, 2014, you
  - used the property as your principal place of residence,
  - owned the property, or had a legal or equitable interest in the property as evidenced by a written instrument, or had a leasehold interest in the property used as a single-family residence, and
  - were liable for the payment of property taxes.

You do **not** qualify for this exemption if your property is assessed under the mobile home privilege tax.

**Surviving spouse** — Even if you are not 65 or older during 2014, you are eligible for this exemption for 2014 if your spouse died in 2014 and would have met all of the qualifications.

**Residents in a health facility** — Even if you did not use the property as your principal place of residence on January 1, 2014, you qualify for this exemption if you are a resident of a facility licensed under the Assisted Living and Share Housing Act, Nursing Home Care Act, ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Or Specialized Mental Health Rehabilitation Act of 2013 and you meet all other requirements, have received this exemption previously, **and** your property is either unoccupied or is occupied by your spouse.

**Residents of cooperatives** — If you are a resident of a cooperative apartment building or cooperative life-care facility, you qualify for this exemption if you are liable for the payment of property taxes on your residence and meet the other eligibility requirements.

## What is a household?

A household includes you and your spouse, and all persons who used your residence as a principal dwelling place on January 1, 2014.

## What is included in household income?

Household income includes your income, your spouse's income, and the income of **all** individuals living in the household. Examples of income that must be included in your household income are listed below. (For specific questions, see Part 3 on Page 4.)

- alimony or maintenance received
- annuities and other pensions
- Black Lung benefits
- business income
- capital gains
- cash assistance from the Illinois Department of Human Services and other governmental cash public assistance
- cash winnings from such sources as raffles and lotteries
- Civil Service benefits
- damages awarded in a lawsuit for nonphysical injury or sickness (for example, age discrimination or injury to reputation)

- dividends
- farm income
- Illinois Income Tax refund (only if you received Form 1099-G)
- interest
- interest received on life insurance policies
- long term care insurance (federally taxable portion only)
- lump sum Social Security payments
- miscellaneous income, such as from rummage sales, recycling aluminum, or baby sitting
- military retirement pay based on age or length of service
- monthly insurance benefits
- pension and IRA benefits (federally taxable portion only)
- Railroad Retirement benefits (including Medicare deductions)
- rental income
- Illinois Cares Rx rebate (only if you took an itemized deduction for health insurance on in the prior year on your federal income tax return)
- Social Security income (including Medicare deductions)
- Supplemental Security Income (SSI) benefits
- all unemployment compensation
- wages, salaries, and tips from work
- Workers' Compensation Act income
- Workers' Occupational Diseases Act income

## What is not included in household income?

Some examples of income that are not included in household income are listed below. (For specific income questions, see Part 3 on Page 4.)

- cash gifts
- child support payments
- Circuit Breaker grants
- COBRA subsidy payments
- damages awarded in a lawsuit for a physical personal injury or sickness
- Energy Assistance payments
- federal income tax refunds
- IRA's "rolled over" into other retirement accounts, unless "rolled over" into a Roth IRA
- lump sums from inheritances
- lump sums from insurance policies
- money borrowed against a life insurance policy or from any financial institution
- reverse mortgage payments
- spousal impoverishment payments
- stipends from the Foster Parent and Foster Grandparent programs
- Veterans' benefits

## What if I have a net operating loss or capital loss carryover from a previous year?

You cannot include any carryover of net operating loss or capital loss from a previous year. You can include only a net operating loss or capital loss that occurred in 2013.

## Will my information remain confidential?

All information received from your application is confidential and may be used only for official purposes.

## When must I file?

File the PTAX-340 application with the CCAO by the due date of July 1, 2014. You must file Form PTAX-340 **every year** and meet the qualifications for each year to continue to receive the exemption.

**Note:** The CCAO may require additional documentation (*i.e.*, birth certificates, tax returns, *etc.*) to verify the information in this application.

## What if I need additional assistance?

If you have questions about this form, please contact your Chief County Assessment Office at **847-377-2050** or visit them at the address printed at the bottom of Page 2.

# Form PTAX-340 Step-by-Step Instructions

## Part 1: Applicant information

**Lines 1 through 6** — Type or print the requested information.

## Part 2: Property information

**Lines 1 and 2** — Identify the property for which this application is filed.

**Lines 3 and 4** — Answer the questions by marking an "X" next to your response. If you answered "Yes" to the question in Line 3 and you know the base year, write it in the space provided.

## Part 3: Household income for 2013

**"Income"** for this exemption means 2013 federal adjusted gross income, **plus** certain items subtracted from or not included in your federal adjusted gross income (320 ILCS 25/3.07). These include tax-exempt interest, dividends, annuities, net operating loss carryovers, capital loss carryovers, and Social Security benefits. Income also includes public assistance payments from a governmental agency, Supplemental Security Income, and certain taxes paid. These Step-by-Step instructions provide federal return line references and reporting statement references, whenever possible.

The amounts written on each line must include the 2013 income for you, your spouse, and **all** the individuals living in the household.

### Line 1 — Social Security and Supplemental Security Income (SSI) benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration (shown on Form SSA-1099, box 3 or use box 5 only if there is a reduction of benefits). You also must include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses.

**Note:** The amount deducted for Medicare (\$1,258.80 yearly or \$104.90 per month, per person) is already included in the amount in box 3 of Form SSA-1099.

### Line 2 — Railroad Retirement benefits

Write the total amount of retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act (shown on Forms SSA-1099 and RRB-1099).

### Line 3 — Civil Service benefits

Write the total amount of retirement, disability, or survivor's benefits the entire household received under any Civil Service retirement plan (shown on Form 1099-R).

### Line 4 — Annuities and other retirement income

**A)** Write the total amount of income the entire household received as an annuity from any annuity, endowment, life insurance contract, or similar contract or agreement (shown on Form 1099-R).

Include only the federally taxable portion of pensions, IRAs, and **B)** IRAs converted to Roth IRAs (shown on U.S. 1040, Line 15b and 16b, or U.S. 1040A, Line 11b and 12b). IRA's are not taxable when "rolled over," unless "rolled over" into a Roth IRA.

### Line 5 — Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member's Human Services case number are the same as any of those in the following list, you must include the total amount of any of these benefits on Line 5.

- |                    |  |
|--------------------|--|
| <b>01</b> aged     | <b>04 and 06</b> temporary assistance to |
| <b>02</b> blind    | needy families ( <b>TANF</b> )           |
| <b>03</b> disabled | <b>07</b> general assistance             |

To determine the total amount of the household benefits, multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during this period. Food stamps, medical assistance, and Circuit Breaker benefits anyone in the household may have received are not considered income and should not be added to your total income.

### Line 6 — Wages, salaries, and tips from work

Write the total amount of wages, salaries, and tips from work for every household member (shown in box 1 of Form W-2).

### Line 7 — Interest and dividends received

Write the total amount of interest and dividends the entire household received from all sources, including any government sources (shown on Forms 1099-INT, 1099-OID, and 1099-DIV). You must include both taxable and nontaxable amounts.

### Line 8 — Net rental, farm, and business income or (loss)

Write the total amount of net income or loss from rental, farm, business sources, *etc.*, the entire household received, as allowed on U.S. 1040, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover in figuring income.

### Line 9 — Net capital gain or (loss)

Write the total amount of taxable capital gain or loss the entire household received in 2013, as allowed on U.S. 1040, Lines 13 and 14, or U.S. 1040A, Line 10. You **cannot** use a net capital loss carryover in figuring income.

### Line 10 — Other income or (loss)

Write the total amount of other income or loss not included in Lines 1 through 9 that is included in federal adjusted gross income, such as alimony received, unemployment compensation, and taxes withheld from oil or gas well royalties. You **cannot** use any net operating loss (NOL) carryover in figuring income.

**Line 11** — Add Lines 1 through 10.

### Line 12 — Subtractions

You may subtract only the reported adjustments to income totaled on U.S. 1040, Line 36 or U.S. 1040A, Line 20. For example

- |  |                       |
|--|-----------------------|
| • IRA deduction                                  | • Educator expenses   |
| • Archer MSA deduction                           | • Tuition and fees    |
| • moving expenses                                | • Domestic production |
| • alimony or maintenance paid                    | activities deduction  |
| • health savings account deduction               |                       |
| • student loan interest deduction                |                       |
| • jury duty pay you gave to your employer        |                       |
| • deductible part of self-employment tax         |                       |
| • self-employed health insurance deduction       |                       |
| • self-employed SEP, SIMPLE, and qualified plans |                       |
| • penalty on early withdrawal of savings         |                       |

### Line 13 — Total household income

Subtract Line 12 from Line 11. If this amount is greater than \$55,000, **you do not qualify for this exemption.** See Page 3

## Part 4: Affidavit

**Lines 1 through 4** — Mark the item that applies. Read the affidavit carefully. The statements in **Lines 5 and 6** **must** apply.

**Line 7** — Write the names of the individuals, other than yourself, including your spouse, along with any persons who used the property for their principal residence on January 1, 2014. Attach an additional sheet if necessary.

**Line 8** — Follow the instructions on the form. If your spouse does not reside at this property, be sure to write his or her name and address.

**Note:** You must sign your Form PTAX-340 and have it notarized before you file it with your Chief County Assessment Office. Their office will notarize your form free of charge if you bring it in personally and sign it in their presence.

# PTAX-341 Application for Returning Veterans' Homestead Exemption

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name

\_\_\_\_\_  
Street address of homestead property

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_)\_\_\_\_\_  
Daytime phone

Send notice to (if different than above)

2 \_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_)\_\_\_\_\_  
Daytime phone

3 Write the assessment years for which you are filing this form.

\_\_\_\_\_  
Year you returned home

\_\_\_\_\_  
Year after you returned home

4 Write the property index number (PIN) of the property for which you are requesting the returning veterans' homestead exemption. Your PIN is listed on your property tax bill or you may obtain it from your Chief County Assessment Officer (CCAO). If you are unable to obtain your PIN, write the legal description on Line b.

a PIN \_\_\_\_\_

b Write the legal description only if you are unable to obtain your PIN. Attach a separate sheet if needed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Step 2: Complete eligibility information

5 Are you a veteran and an Illinois resident? ☐ Yes ☐ No

6 Have you served as a member of the U.S. Armed Forces, Illinois National Guard, or U.S. Reserve Forces? ☐ Yes ☐ No

7 Did you return from active duty in an armed conflict involving the armed forces of the United States? ☐ Yes ☐ No

If "Yes", write the date you returned home.

Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

8 Check your type of residence.

☐ Single-family dwelling ☐ Duplex  
☐ Townhouse ☐ Condominium  
☐ Apartment ☐ Other \_\_\_\_\_

9 Is the residence operated as a cooperative? ☐ Yes ☐ No

10 On January 1 of the year you returned home, were you the owner of record or did you have a legal or equitable interest in this property? ☐ Yes ☐ No

• If "No", write the date you acquired an interest in this property. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

11 On January 1 of the year you returned home, did you occupy this property as your principal residence? ☐ Yes ☐ No

• If "No", write the date you first occupied this property? \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

12 On January 1 of the year you returned home, were you liable for the payment of real estate taxes on this property? ☐ Yes ☐ No

**Note:** You must provide documentation with this form. See the back of this form "Do I need to provide documentation?".

## Step 3: Attach proof of ownership

13 Check the type of documentation you are **attaching** as proof that you are the owner of record or have a legal or equitable interest in the property.

☐ Deed ☐ Contract for deed  
☐ Trust agreement ☐ Other written instrument  
☐ Lease Specify: \_\_\_\_\_

14 Write the date the written instrument was executed. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

15 Is the instrument recorded? ☐ Yes ☐ No

16 If known, write the date recorded and the document number from the county records.

Date recorded \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

Recorded document number \_\_\_\_\_

## Step 4: Sign below

I state that to the best of my knowledge, the information on this application is true, correct, and complete.

\_\_\_\_\_  
Property owner's or authorized representative's signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month \_\_\_\_/Day \_\_\_\_/Year \_\_\_\_-\_\_\_\_-\_\_\_\_

# Form PTAX-341 General Information

## What is the Returning Veterans' Homestead Exemption (RVHE)?

The Returning Veterans' Homestead Exemption (35 ILCS 200/15-167) provides a \$5,000 reduction in the equalized assessed value (EAV) of the veteran's principal residence for two consecutive assessment (tax) years, the tax year and the following year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States. The veteran must own and occupy the property as his or her principal residence on January 1 of each assessment year. A veteran who acquires a principal residence after January 1 of the year he or she returns home is eligible for the RVHE on the principal residence owned and occupied on January 1 of the next tax year.

**Note:** For purposes of the exemption, "occupy" means your principal place of dwelling which is "the place where a person has his or her true, fixed permanent home and principal establishment, and to which, whenever he or she is absent, he or she has the intention of returning."

## Who is eligible?

To qualify for this exemption you must

- be an Illinois resident who has served as a member of the U.S. Armed Forces, Illinois National Guard, or U.S. Reserve Forces,
- have returned from active duty in an armed conflict involving the armed forces of the U.S.,
- have owned or had a legal or equitable interest in the land on which a single-family residence is situated and used as your principal place of residence on January 1 of the assessment years, and
- be liable for the payment of the property taxes.

**Note:** A representative can apply on behalf of a deceased veteran who has met the qualifications listed above.

## Is the resident of a cooperative apartment eligible?

To qualify for this exemption, the resident must be

- the owner of record of a legal or equitable interest in the property,
- occupy it as a principal residence, and
- be liable by contract with the owner(s) of record for the property tax payments.

A resident of a cooperative apartment building who has a leasehold interest **does not** qualify for this exemption.

## When will I receive my exemption?

You should apply for this exemption for the assessment year that you return home. The County Board of Review has the final authority to grant your exemption. If granted, your exemption will be applied to the property tax bills paid the two years following the assessment years.

## Can I receive the exemption again?

The exemption applies "only for the tax year and the following tax year in which the veteran returns from active duty in an armed conflict involving the armed forces of the U.S." You may be eligible for this exemption again if you return home from active duty in a subsequent year.

## Do I need to provide documentation?

Your Chief County Assessment Officer (CCAO) will require documentation to verify your eligibility for this exemption.

If you were discharged from active duty service, you must provide

- the original Form DD 214; or
- a copy of Form DD 214 certified by the county recorder, recorder of deed's, IL Dept. of Veterans' Affairs, or the National Archives Record Center.

If you are still on active duty after returning home, you must provide

- Form DD 220; or
- military orders and travel voucher stating that you are returning from an armed conflict involving the armed forces of the U.S. within the tax year that you returned home.

## When and where must I file Form PTAX-341?

You should apply for this exemption for the year when you return from active duty in an armed conflict involving the armed forces of the United States. You must reapply for this exemption if you continue to meet the eligibility requirements and change your principal residence. Contact your CCAO at the address and phone number stated below for assistance and the due date for filing for this exemption. Mail your completed Form PTAX-341 and supporting documentation to the address below.

## If you have any questions, please call:

(847 ) 377-2050

## Mail your completed Form PTAX-341 to:

Lake County Chief County Assessment Officer  
18 N County Street  
Mailing address  
Waukegan IL 60085  
City ZIP

## Official use. Do not write in this space.

Date received

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

☐ Verify proof of eligibility \_\_\_\_\_

Board of review action date

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

☐ Approved ☐ Denied for \_\_\_\_\_  
Year veteran returned home

☐ Approved ☐ Denied for \_\_\_\_\_  
Following year

Comments: \_\_\_\_\_

Reason for denial: \_\_\_\_\_

# PTAX-342 Application for Disabled Veterans' Standard Homestead Exemption (DVSHE)

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name  
\_\_\_\_\_  
Street address of homestead property  
\_\_\_\_\_  
City **IL** State ZIP  
( ) -  
Daytime phone

Send notice to (if different than above)

2 \_\_\_\_\_  
Name  
\_\_\_\_\_  
Mailing address  
\_\_\_\_\_  
City State ZIP  
( ) -  
Daytime phone

3 Write the assessment year for which you are filing this form. \_\_\_\_\_  
Year

4 On January 1, were you liable for the payment of real estate taxes on this property? ☐ Yes ☐ No

5 Check your type of residence.  
☐ Single-family dwelling ☐ Duplex  
☐ Townhouse ☐ Condominium  
☐ Other \_\_\_\_\_

6 Write the property index number (PIN) of the property for which you are requesting the DVSHE. Your PIN is listed on your property tax bill or you may obtain it from the Chief County Assessment Officer (CCAO).  
a PIN \_\_\_\_\_  
b Write the legal description only if you are unable to obtain your PIN. (Attach a separate sheet if needed.)  
\_\_\_\_\_  
\_\_\_\_\_

7 On January 1, **did you** occupy this property as your principal residence? ☐ Yes ☐ No

8 On January 1, was any portion of the property used for commercial purposes or rented to another person or entity for more than 6 months? ☐ Yes ☐ No

9 On January 1, were you a resident of a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs? ☐ Yes ☐ No  
If "Yes," complete Lines a through c.

a Write the name and address of the facility.  
\_\_\_\_\_  
\_\_\_\_\_  
b Was your property occupied by your spouse? ☐ Yes ☐ No  
c Did your property remain unoccupied? ☐ Yes ☐ No

## Step 2: Complete the disabled veterans' eligibility information

10 Are you an Illinois resident? ☐ Yes ☐ No

11 Are you a veteran or the **un-remarried** surviving spouse of a disabled veteran who served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces? ☐ Yes ☐ No

12 Are you a veteran or the **un-remarried** surviving spouse of a veteran with a service-connected disability as certified by the U.S. Department of Veterans' Affairs? ☐ Yes ☐ No

**Note:** You must provide documentation. See "Do I need to provide documentation?" on the back of this form.

## Step 3: Complete the following information

13 If you are the surviving spouse, were you remarried as of January 1? ☐ Yes ☐ No

14 If you are claiming the DVSHE on this property for the first time, check the type of documentation you are **attaching** as proof that you have a legal or beneficial title to the property.

☐ Deed ☐ Contract for deed  
☐ Trust agreement ☐ Other written instrument  
☐ Lease Specify: \_\_\_\_\_

a Write the date the written instrument was executed. \_\_\_\_\_  
Month / Day / Year

b If the instrument is recorded, complete the information below.  
Recorded document number \_\_\_\_\_  
Date document recorded \_\_\_\_\_  
Month / Day / Year

15 If you are the surviving spouse, are you claiming this exemption on your new primary residence for the first time? ☐ Yes ☐ No  
If "Yes," complete Lines a through c.

a \_\_\_\_\_  
Deceased disabled veteran's name Date of death  
b Did you sell your spouse's homestead property that received the DVSHE? ☐ Yes ☐ No  
c Identify the disabled veteran's homestead property. You can obtain this information from the property tax bill or CCAO.  
\_\_\_\_\_  
Property owner's name  
\_\_\_\_\_  
Street address of homestead property  
\_\_\_\_\_  
City **IL** State ZIP  
PIN - - - - -

If needed, attach a legal description of the property.

## Step 4: Sign below

I state that to the best of my knowledge, the information on this application is true, correct, and complete.

\_\_\_\_\_  
Property owner's or authorized representative's signature

\_\_\_\_\_  
Month / Day / Year

# Form PTAX-342 General Information

## What is the Disabled Veterans' Standard Homestead Exemption (DVSHE)?

The Disabled Veterans' Standard Homestead Exemption (35 ILCS 200/15-169) provides an annual reduction in the equalized assessed value (EAV) of a primary residence occupied by a disabled veteran on January 1 of the assessment year. The DVSHE amount depends on the percentage of the service-connected disability as certified by the U.S. Department of Veterans' Affairs. A disabled veteran with at least a 70% service-connected disability will receive a \$5,000 reduction in property's EAV. A disabled veteran with at least 50%, but less than 70% service-connected disability, will receive a \$2,500 reduction in property's EAV.

## Who is eligible?

To qualify for the DVSHE, the disabled veteran must

- be an Illinois resident who served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces, and ~~at least~~ <sup>at least</sup> an honorable discharge;
- have at least a 50 percent service-connected disability certified by the U.S. Department of Veterans' Affairs; and
- own and occupy the property as the primary residence on January 1 of the assessment year or lease and occupy a single family residence on January 1 of the assessment year and be liable for the payment of the property taxes to the county.

**Note:** The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. "Commercial purposes" include any portion of the property rented for more than 6 months.

If you previously received the DVSHE and now reside in a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs, you are still eligible to receive the DVSHE provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

## Is a surviving spouse eligible?

An **un-remarried** surviving spouse of a disabled veteran can continue to receive the DVSHE on his or her spouse's primary residence or transfer the DVSHE to another primary residence after the disabled veteran's original primary residence is sold, provided the DVSHE had previously been granted to the disabled veteran.

An **un-remarried** surviving spouse must occupy and hold legal or beneficial title to the primary residence on January 1 of the assessment year.

## Do I need to provide documentation?

Your Chief County Assessment Officer (CCAO) will require documentation to verify your eligibility for the DVSHE. You must provide a disability award or verification letter from the U.S.

Department of Veterans' Affairs for the current assessment year and one of the following documents that is the original or a copy certified by the county recorder, recorder of deeds, Illinois Department of Veterans' Affairs, or the National Archives Record Center.

- Form DD 214 or separation of service from the War Department (military service prior to 1950); or
- Certification of Military Service Form.

You can call the U.S. Department of Veterans' Affairs at 1 800 827-1000 (options 1, 1, and 0) to request a verification letter that specifies your "service-connected disability rating." Any other rating is not valid.

An **un-remarried** surviving spouse of a disabled veteran applying for the first time or transferring the DVSHE to a new primary residence must also provide the disabled veteran's marriage and death certificates and proof of ownership.

## When will I receive my exemption?

The year you apply for the DVSHE is referred to as the assessment year. The county board of review, while in session for the assessment year, has the final authority to grant your DVSHE. If granted, your DVSHE will be applied to the property tax bill paid the year following the assessment year.

## When and where do I file my Form PTAX-342?

You (including an **un-remarried** surviving spouse applying for the first time or for a new primary residence) should file your Form PTAX-342 with your CCAO by the due date to receive this exemption. Contact your CCAO at the address and phone number below for assistance and filing information with your county.

**Note:** To continue receiving the DVSHE on your residence, you must file Form PTAX-342-R, Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption, each year with your CCAO.

Lake County Chief County Assessment Office  
18 N County St - 7th Floor  
Waukegan, IL 60085

If you have any questions, call (847) 377-2050

## Are there other homestead exemptions available for a person with a disability?

**Yes.** However, only one of the following homestead exemptions may be claimed on your property for a single assessment year:

- Disabled Veterans' Homestead Exemption
- Homestead Exemption for Persons with Disabilities
- Disabled Veterans' Standard Homestead Exemption

Official use. Do not write in this space.

Date received: \_\_\_\_/\_\_\_\_/\_\_\_\_

☐ Verify proof of eligibility \_\_\_\_\_

### Exemption amount

☐ \$2,500

☐ \$5,000

### Assessment information

EAV of improvements	\$ _____
EAV of land	\$ _____
Total EAV of improvement/land	\$ _____
EAV commercial/rented property	\$ _____
Total EAV minus commercial/rented EAV	\$ _____

Board of review action date: \_\_\_\_/\_\_\_\_/\_\_\_\_

- ☐ Approved  
☐ Denied

Reason for denial \_\_\_\_\_

Comments: \_\_\_\_\_

**Note:** An EAV of \$250,000 or more, excluding commercial property or portion of the property rented for more than 6 months, does not qualify for DVSHE. For tax years 2007, 2008, and 2009, a \$5,000 exemption required at least a 75 percent service-connected disability and a \$2,500 exemption required a 50 percent to 74 percent service-connected disability.

# PTAX-342-R Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption

## Read this first

To continue to receive Disabled Veterans' Standard Homestead Exemption (DVSHE), you must file Form PTAX-342-R each year with your Chief County Assessment Officer (CCAO). Failure to do so may result in the termination of the exemption. Your service-connected disability must be certified by the U.S. Department of Veterans' Affairs.

**Note:** Only an **un-remarried**, surviving spouse of a disabled veteran can continue to receive the DVSHE provided the spouse has legal or beneficial title to the property. A surviving spouse that remarries no longer qualifies for the DVSHE.

## Step 1: Complete the following information

1

Property owner's name \_\_\_\_\_

Street address of homestead property \_\_\_\_\_

City \_\_\_\_\_ State **IL** ZIP \_\_\_\_\_

(\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Daytime phone

2 Check **one** statement that applies.

- a \_\_\_\_\_ Disabled veteran that currently has a 50% to 69% service-connected disability.
- b \_\_\_\_\_ Disabled veteran that currently has at least a 70% service-connected disability. If this is an increase from the prior year, you must submit documentation verifying the increase.
- c \_\_\_\_\_ **Un-remarried**, surviving spouse of a disabled veteran.

3 Assessment year for which

you are requesting the DVSHE: \_\_\_\_\_  
Year

4 Did you receive the DVSHE for the prior assessment year on this property? ☐ Yes ☐ No

If "**Yes**," check the amount of the DVSHE.

☐ \$2,500 EAV reduction ☐ \$5,000 EAV reduction

5 Write the property index number (PIN) of the property for which you receive the exemption listed on your property tax bill. You may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b.

a PIN \_\_\_\_\_

b Write the legal description only if you are unable to obtain your PIN. Attach a separate sheet if needed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Step 2: Complete the following as it applies to the property and assessment year you identified in Step 1

- 6 Is this the only property for which you have applied for a homestead exemption? ☐ Yes ☐ No
- 7 On January 1, were you the owner of the property? ☐ Yes ☐ No  
If "**No**," on January 1 did you lease the property? ☐ Yes ☐ No
- 8 On January 1, did you occupy this property as your principal residence? ☐ Yes ☐ No  
If "**No**," complete Lines a and b.  
a Were you a resident of a facility licensed under the Nursing Home Care Act? ☐ Yes ☐ No  
b Was this property occupied by your spouse or did it remain unoccupied? ☐ Yes ☐ No
- 9 On January 1, were you a resident of a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs? ☐ Yes ☐ No  
If "**Yes**," complete Lines a through c.  
a Write the name and address of the facility.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
b Was your property occupied by your spouse? ☐ Yes ☐ No  
c Did your property remain unoccupied? ☐ Yes ☐ No
- 10 Are you liable for the payment of real estate taxes? ☐ Yes ☐ No

## Step 3: Sign below

I state that to the best of my knowledge, the information contained in this application is true, correct, and complete.

Property owner's or authorized representative's signature \_\_\_\_\_

Date \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_



# Form PTAX-342-R General Information

## What is the Disabled Veterans' Standard Homestead Exemption (DVSHE)?

The Disabled Veterans' Standard Homestead Exemption (35 ILCS 200/15-169) provides an annual reduction in the equalized assessed value (EAV) of a primary residence occupied by a disabled veteran on January 1 of the assessment year. The DVSHE amount depends on the percentage of the service-connected disability as certified by the U.S. Department of Veterans' Affairs. A disabled veteran with at least a 70% service-connected disability will receive a \$5,000 reduction in property's EAV. A disabled veteran with at least 50%, but less than 70% service-connected disability, will receive a \$2,500 reduction in property's EAV.

## Who is eligible?

To qualify for the DVSHE, the disabled veteran must

- be an Illinois resident who served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces, and who has an honorable discharge.
- have at least a 50 percent service-connected disability certified by the U.S. Department of Veterans' Affairs; and
- own and occupy the property as the primary residence on January 1 of the assessment year or lease and occupy a single family residence on January 1 of the assessment year and be liable for the payment of the property taxes to the county.

**Note:** The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. "Commercial purposes" include any portion of the property rented for more than 6 months.

If you previously received the DVSHE and now reside in a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs, you are still eligible to receive the DVSHE provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

## Is a surviving spouse eligible?

An **un-remarried** surviving spouse of a disabled veteran can continue to receive the DVSHE on his or her spouse's primary residence or transfer the DVSHE to another primary residence after the disabled veteran's original primary residence is sold, provided the DVSHE had previously been granted to the disabled veteran.

An **un-remarried** surviving spouse must occupy and hold legal or beneficial title to the primary residence on January 1 of the assessment year.

Form PTAX-342, Application for Disabled Veterans' Standard Homestead Exemption, must be submitted if you are an **un-remarried** surviving spouse of a disabled veteran applying for the first time or transferring the DVSHE. You must also provide the disabled veteran's marriage and death certificates and proof of ownership.

## Do I need to provide documentation?

The CCAO may request documentation to verify your eligibility. Documentation may include a disability award or verification letter from the U.S. Department of Veterans' Affairs for the current assessment year with one of the following documents that is the original or a copy certified by the county recorder, recorder of deeds, Illinois Department of Veterans' Affairs, or the National Archives Record Center.

- Form DD 214 or separation of service from the War Department (military service prior to 1950); or
- Certification of Military Service Form.

You can call the U.S. Department of Veterans' Affairs at 1 800 827-1000 (options 1, 1 and 0) to request a verification letter that specifies your "service-connected disability rating." Any other rating is not valid.

## When will I receive my exemption?

The year you apply for the DVSHE is referred to as the assessment year. The county board of review, while in session for the assessment year, has the final authority to grant your DVSHE. If granted, your DVSHE will be applied to the property tax bill paid the year following the assessment year.

## When and where do I file my Form PTAX-342-R?

To continue to receive this exemption on your residence, you must file Form PTAX-342-R, Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption, each year with your CCAO. Contact your CCAO at the address and phone number below for assistance and filing information with your county.

Lake County Chief County Assessment Office  
18 N County St - 7th Floor  
Waukegan, IL 60085

If you have any questions, call (847) 377-2050

## Are there other homestead exemptions available for a person with a disability?

**Yes.** However, only one of the following homestead exemptions may be claimed on your property for a single assessment year:

- **Disabled Veterans' Homestead Exemption**
- **Homestead Exemption for Persons with Disabilities**
- **Disabled Veterans' Standard Homestead Exemption**

Date received: ____/____/____		Official use. Do not write in this space.	
<input type="checkbox"/> Verify proof of eligibility _____		Board of review action date: ____/____/____	
Exemption amount		<input type="checkbox"/> Approved	
<input type="checkbox"/> \$2,500 <input type="checkbox"/> \$5,000		<input type="checkbox"/> Denied	
Assessment information		Reason for denial _____	
EAV of improvements	\$ _____	Comments: _____	
EAV of land	\$ _____	_____	
Total EAV of improvement/land	\$ _____	_____	
EAV commercial/rented property	\$ _____	_____	
Total EAV minus commercial/rented EAV	\$ _____	_____	

**Note:** An EAV of \$250,000 or more, excluding commercial property or portion of the property rented for more than 6 months, does not qualify for DVSHE. For tax years 2007, 2008, and 2009, a \$5,000 exemption required at least a 75 percent service-connected disability and a \$2,500 exemption required a 50 percent to 74 percent service-connected disability.



# PTAX-343 Application for the Homestead Exemption for Persons with Disabilities

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name

\_\_\_\_\_  
Street address of homestead property

\_\_\_\_\_  
City

IL \_\_\_\_\_  
State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Daytime phone Email address

Send notice to (if different than above)

2 \_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City

State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Daytime phone Email address

3 Provide your date of birth: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

4 Write the assessment year for which you are requesting this exemption: \_\_\_\_\_  
Year

5 Write the property index number (PIN) of the property for which you are filing this form. Your PIN is listed on your property tax bill or you may obtain it from your Chief County Assessment Officer (CCAO). If you are unable to obtain your PIN, attach a copy of the legal description.

a PIN \_\_\_\_\_

6 Did you receive this exemption on this property in the prior assessment year? ☐ Yes ☐ No

## Step 2: Complete eligibility information

7 Check your type of residence.

☐ Single-family dwelling ☐ Duplex

☐ Townhouse ☐ Condominium

☐ Other \_\_\_\_\_

a Is the residence operated as a cooperative? ☐ Yes ☐ No

b Is the residence a life care facility under the Life Care Facilities Act? ☐ Yes ☐ No

c If **Yes** to a or b above, is the person with the disability liable by contract with the owner(s) for payment of property taxes? ☐ Yes ☐ No

8 On January 1, were you the owner of record or did you have a legal or equitable interest in this property **or** did you have a life care contract with a facility under the Life Care Facilities Act? ☐ Yes ☐ No

a If **No**, write when you acquired interest in this property: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

9 On January 1, did you occupy this property as your principal residence? ☐ Yes ☐ No

10 On January 1, were you a resident of a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, or Specialized Mental Health Rehabilitation Act? ☐ Yes ☐ No

If **Yes**,

a write the name and address of the facility.

\_\_\_\_\_  
\_\_\_\_\_

b was this property occupied by your spouse? ☐ Yes ☐ No

c did this property remain unoccupied? ☐ Yes ☐ No

11 On January 1, were you liable for the payment of real estate taxes on this property? ☐ Yes ☐ No

**Note:** You may attach a separate sheet describing your specific factual situation. You **must provide the documents** listed on the back of this form as proof of your disability. See the section **"What documentation is required?"** on the back of this form.

## Step 3: Attach proof of ownership

12 Check the documentation you are **attaching** as proof you are the owner of record or have legal or equitable interest in the property.

☐ Deed ☐ Contract for deed

☐ Trust agreement ☐ Life care contract

☐ Lease ☐ Other written instrument

Specify: \_\_\_\_\_

13 Write the date the written instrument was executed: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

14 If known, write the date recorded and document number from the county records.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year Document number

## Step 4: Sign below

I state that to the best of my knowledge, the information on this application is true, correct, and complete.

\_\_\_\_\_  
Property owner's or authorized representative's signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

# Form PTAX-343 General Information

## What is the Homestead Exemption for Persons with Disabilities?

The Homestead Exemption for Persons with Disabilities (HEPD) (35 ILCS 200/15-168) provides an annual \$2,000 reduction in the equalized assessed value (EAV) of the property owned and occupied as the primary residence on January 1 of the assessment year by a person with a disability who is liable for the payment of property taxes.

## Who is eligible?

To qualify for the HEPD you must

- be disabled or have become disabled during the assessment year (i.e., cannot participate in any "substantial gainful activity by reason of a medically determinable physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months),
- own or have a legal or equitable interest in the property on which a single-family residence is occupied as your primary residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

If you previously received the HEPD and now reside in a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, or Specialized Mental Health Rehabilitation Act, you are still eligible to receive the HEPD provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

If you are a resident of a cooperative apartment building or life care facility as defined under Section 2 of the Life Care Facilities Act you are still eligible to receive the HEPD provided you occupy the property as your primary residence and you are

- liable by contract with the owner(s) of record for the payment of the apportioned property taxes on the property; and
- an owner of record of a legal or equitable interest in the cooperative apartment building. Leasehold interest **does not** qualify for this exemption.

## What documentation is required?

You must provide **one** of the following items to qualify for the HEPD. The proof of disability must be for the **assessment year** shown on Line 3 of this application.

- 1 A Class 2 Illinois Person with a Disability Identification Card from the Illinois Secretary of State's Office. Class 2 or Class 2A qualifies for this exemption. Class 1 or 1A does **not** qualify.
- 2 Proof of Social Security Administration disability benefits which includes an award letter, verification letter or annual Cost of Living Adjustment (COLA) letter (only COLA Form SSA-4926-SM-DI). If you are under full retirement age and receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments (COLA Forms SSA-L8151, SSA-L8155, or SSA-L8156).
- 3 Proof of Veterans Administration disability benefits which includes an award letter or verification letter indicating you are receiving a pension for a non-service connected disability.

4 Proof of Railroad or Civil Service disability benefits which includes an award letter or verification letter of total (100%) disability.

5 If you are unable to provide any of the items listed above as proof of your disability, each year you must submit Form PTAX 343-A, Physician's Statement for the Homestead Exemption for Persons with Disabilities to your Chief County Assessment Officer (CCAO). This form must be completed by a physician. You may be required to provide additional documentation. **You are responsible for any physicians' costs.**

## Can I estimate the amount of my exemption?

**Yes.** Multiply the \$2,000 reduction in EAV by the total tax rate shown on your most recent property tax bill.

**Example:** \$2,000 EAV X 7% = \$140 estimated exemption

## When will I receive my exemption?

The year you apply for this exemption is referred to as the assessment year. The County Board of Review while in session for the assessment year has the final authority to grant your exemption. If your exemption is granted, it will be applied to the property tax bill that is paid the year following the assessment year.

## When and where must I file this Form PTAX-343?

Contact your CCAO at the telephone number or address below for assistance and to verify your county's due date.

**Note:** To continue to receive this exemption, you must file Form PTAX-343-R, Annual Verification of Eligibility for the Homestead Exemption for Persons with Disabilities, each year with your CCAO.

## File or mail your completed Form PTAX-343:

Seal of the State of Illinois  
Faint text: "Seal of the State of Illinois" and "Official Use Only"

If you have any questions, please call: (847) 377-2050

## Can I designate another person to receive a property tax delinquency notice for my property?

**Yes.** Contact your CCAO for information on how to designate another person to receive a duplicate of a property tax delinquency notice for your property.

## Are there other homestead exemptions available for a person with a disability?

**Yes.** However, only one of the following homestead exemptions may be claimed on your property for a single assessment year

- Disabled Veterans' Homestead Exemption
- Homestead Exemption for Persons with Disabilities
- Disabled Veterans' Standard Homestead Exemption

Official use. Do not write in this space.

Date received: \_\_\_\_/\_\_\_\_/\_\_\_\_

Board of review action date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Verify Proof of Disability: ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

☐ Approved ☐ Denied

Expiration date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Reason for denial \_\_\_\_\_

# PTAX-343-R Annual Verification of Eligibility for the Homestead Exemption for Persons with Disabilities

## Read this first

To continue to receive the Homestead Exemption for Persons with Disabilities (HEPD), you must file Form PTAX-343-R each year with your Chief County Assessment Officer (CCAO) by your county's due date. Failure to do so may result in the termination of the exemption.

## Step 1: Complete the following information

- 1 \_\_\_\_\_  
Property owner's name
- 2 Your date of birth: \_\_\_\_/\_\_\_\_/\_\_\_\_
- 3 Assessment year for which you are requesting this exemption: \_\_\_\_  
Year
- 4 Write the property index number (PIN) of the property for which you receive the exemption listed on your property tax bill. You may obtain it from your CCAO. If you are unable to obtain your PIN, attach a copy of the legal description.  
a PIN \_\_\_\_\_

\_\_\_\_\_  
Street address of homestead property

\_\_\_\_\_  
City State ZIP

(\_\_\_\_)\_\_\_\_-\_\_\_\_\_  
Daytime phone Email address

## Step 2: Complete your affidavit

### Part 1: Check either "yes" or "no" as it applies to the property and assessment year you identified in Step 1.

- 5 Is this the only property for which you have applied for this exemption? ☐ Yes ☐ No
- 6 On January 1, were you the owner of record, or have a legal or equitable interest, or have a life care contract with a facility under the Life Care Facilities Act? ☐ Yes ☐ No
- 7 Are you liable for the payment of real estate taxes? ☐ Yes ☐ No
- 8 On January 1, did you occupy this property as your primary residence? ☐ Yes ☐ No
- 9 On January 1, were you a resident of a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, or Specialized Mental Health Rehabilitation Act? ☐ Yes ☐ No

If Yes,

a write the name and address of the facility.

\_\_\_\_\_  
\_\_\_\_\_

b was this property occupied by your spouse or did it remain unoccupied? ☐ Yes ☐ No

### Part 2: Mark the statement to identify the proof of disability that qualifies you for the HEPD

If your proof of disability benefits has expired, terminated or switched to retirement from the prior assessment year, your CCAO may require additional documentation. If you check "e" below, you must attach your completed Form PTAX-343-A. See instructions.

- 10 a \_\_\_\_\_ Valid Class 2 or 2A Illinois Person with a Disability Identification Card issued from the Illinois Secretary of State.  
ID card number: \_\_\_\_\_ Issue date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Class: \_\_\_\_\_ Expiration date: \_\_\_\_/\_\_\_\_/\_\_\_\_
- b \_\_\_\_\_ Social Security Administration (SSA) disability benefits
- c \_\_\_\_\_ Veterans Administration (VA) pension for a non-service connected disability
- d \_\_\_\_\_ Railroad or Civil Service disability benefits for total (100%) disability
- e \_\_\_\_\_ Form PTAX-343-A, Physician's Statement for the Homestead Exemption for Persons with Disabilities.

## Step 3: Sign below

I state under penalties of perjury that to the best of my knowledge, the information contained in this application is true, correct, and complete.

\_\_\_\_\_  
Property owner's or authorized representative's signature Date

# Form PTAX-343-R

# General Information

## What is the Homestead Exemption for Persons with Disabilities?

The Homestead Exemption for Persons with Disabilities (HEPD) (35 ILCS 200/15-168) provides an annual \$2,000 reduction in the equalized assessed value (EAV) of the property owned and occupied as the primary residence on January 1 of the assessment year by a person with a disability who is liable for the payment of property taxes.

## Who is eligible?

To qualify for the HEPD you must

- be disabled or have become disabled during the assessment year (*i.e.*, cannot participate in any "substantial gainful activity by reason of a medically determinable physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months),
- own or have a legal or equitable interest in the property on which a single-family residence is occupied as your primary residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

If you previously received the HEPD and now reside in a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, or Specialized Mental Health Rehabilitation Act, you are still eligible to receive the HEPD provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

If you are a resident of a cooperative apartment building or life care facility as defined under Section 2 of the Life Care Facilities Act (210 ILCS 40/1 *et. seq.*) you are still eligible to receive the HEPD provided you occupy the property as your primary residence and you are

- liable by contract with the owner(s) of record for the payment of the apportioned property taxes on the property; and
- an owner of record of a legal or equitable interest in the cooperative apartment building. Leasehold interest **does not** qualify for this exemption.

## What documentation is required?

Your Chief County Assessment Officer (CCAO) may request you to provide documentation as proof of your disability to continue to qualify for the HEPD. You must provide documentation if your proof of disability has changed or expired from the prior year, including Social Security Administration's disability benefits that switched over to retirement benefits. The proof of disability must be for the **assessment year** shown on Line 3 of this application.

If you are unable to provide any of the items listed below as proof of your disability, you must resubmit Form PTAX 343-A, Physician's Statement for the Homestead Exemption for Persons with Disabilities, each year to your CCAO. This form must be completed by a physician. **You are responsible for any physicians' costs.**

- 1 A Class 2 Illinois Person with a Disability Identification Card from the Illinois Secretary of State's Office. Class 2 or Class 2A qualifies for this exemption. Class 1 or 1A does **not** qualify.

- 2 Proof of Social Security Administration disability benefits which includes an award letter, verification letter or annual Cost of Living Adjustment (COLA) letter (only COLA Form SSA-4926-SM-DI). If you are under full retirement age and receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments (COLA Forms SSA-L8151, SSA-L8155, or SSA-L8156).

- 3 Proof of Veterans Administration disability benefits which includes an award letter or verification letter indicating you are receiving a pension for a non-service connected disability.

- 4 Proof of Railroad or Civil Service disability benefits which includes an award letter or verification letter of total (100%) disability.

## When will I receive my exemption?

The year you apply (renew) for this exemption is referred to as the assessment year. The County Board of Review while in session for the assessment year has the final authority to grant your exemption. If your exemption is granted, it will be applied to the property tax bill paid the year following the assessment year.

## When and where must I file Form PTAX-343-R?

To continue to receive this exemption, you must file Form PTAX-343-R, each year with your CCAO. Failure to do so may result in termination of the exemption. Contact your CCAO at the telephone number or address below for assistance and to verify your county's due date.

## File or mail your completed Form PTAX-343-R:

Lake County Chief County Assessment Office  
18 N County St - 7th Floor  
Waukegan, IL 60085

If you have any questions, call: (847)377-2050

## Can I designate another person to receive a property tax delinquency notice for my property?

**Yes.** Contact your CCAO for information on how to designate another person to receive a duplicate of a property tax delinquency notice for your property.

## Are there other homestead exemptions available for a person with a disability?

**Yes.** However, only one of the following disabled homestead exemptions may be claimed on your property for a single assessment year

- Disabled Veterans' Homestead Exemption
- Homestead Exemption for Persons with Disabilities
- Disabled Veterans' Standard Homestead Exemption

Official use. Do not write in this space.

Date received: \_\_\_\_/\_\_\_\_/\_\_\_\_

Board of review action date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Verify Proof of Disability: ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 343-A

Expiration date: \_\_\_\_/\_\_\_\_/\_\_\_\_

☐ Approved ☐ Denied

Reason for denial \_\_\_\_\_

Comments: \_\_\_\_\_

**PTAX-343-A Physician's Statement for the Homestead Exemption for Persons with Disabilities**

## Read this first

To qualify for the Homestead Exemption for Persons with Disabilities (HEPD), proof of a disability is required. The acceptable proof of disability is listed on the back of this Form. If you are unable to provide any of these as proof of your disability, you and an Illinois licensed physician must complete Form PTAX-343-A. You are responsible for any physicians' costs.

**Step 1: Applicant - Complete the following information**

- |   |   |
|---|---|
| <p><b>1</b> _____<br/>Property owner's name</p> <p>_____<br/>Street address of homestead property</p> <p>_____<br/>City</p> <p>IL _____<br/>ZIP</p> <p>(____) _____ - _____<br/>Daytime phone</p> | <p><b>3</b> Write the property index number (PIN) of the property for which you are filing this form. Your PIN can be found on your property tax bill or you may obtain it from your Chief County Assessment Officer (<b>CCAO</b>). If you are unable to obtain your PIN, write the legal description on Line b.</p> <p><b>a</b> PIN _____</p> <p><b>b</b> Attach a separate sheet if needed.</p> <p>_____</p> <p>_____</p> |
| <p><b>2</b> Write the assessment year for which you are requesting the HEPD:</p> <p>_____<br/>Year</p>  |   |

**Step 2: Physician - Complete the following information**

**Part A: Patient information - Please print.**

The patient must meet the disability criteria established by the Social Security Administration.

**Note:** Alcoholism or drug abuse is not included in the Social Security Administration's guidelines as a qualification for disability status.

- 4** Patient's name: \_\_\_\_\_
- 5** Date patient became disabled \_\_\_\_/\_\_\_\_/\_\_\_\_
- 6** Can the patient do the same type of work as prior to their disability? Yes ☐ No ☐
- 6a** Was the patient able to work for a living after this date? Yes ☐ No ☐
- 7** Has the disability lasted or is it expected to continue for 12 months or more? Yes ☐ No ☐
- 8** Check **all** major body systems, disorders, and diseases of the patient's disability:
- |                                      |                           |                                       |                                       |
|--------------------------------------|---------------------------|---------------------------------------|---------------------------------------|
| <input type="checkbox"/> <b>1.00</b> | Musculoskeletal           | <input type="checkbox"/> <b>8.00</b>  | Skin                                  |
| <input type="checkbox"/> <b>2.00</b> | Special Senses and Speech | <input type="checkbox"/> <b>9.00</b>  | Endocrine                             |
| <input type="checkbox"/> <b>3.00</b> | Respiratory               | <input type="checkbox"/> <b>10.00</b> | Impairments that Affect Multiple Body |
| <input type="checkbox"/> <b>4.00</b> | Cardiovascular            | <input type="checkbox"/> <b>11.00</b> | Neurological                          |
| <input type="checkbox"/> <b>5.00</b> | Digestive                 | <input type="checkbox"/> <b>12.00</b> | Mental                                |
| <input type="checkbox"/> <b>6.00</b> | Genitourinary             | <input type="checkbox"/> <b>13.00</b> | Malignant Neoplastic                  |
| <input type="checkbox"/> <b>7.00</b> | Hematological             | <input type="checkbox"/> <b>14.00</b> | Immune                                |

- 9** What is the nature of the disability? \_\_\_\_\_

## Part B: Physician information

- 10 Name: \_\_\_\_\_
- 11 Your Illinois physician's license number issued by the  
Illinois Department of Financial and Professional Regulations: 0 3 6 - \_\_\_\_\_

**12 Sign below:**

I have examined this patient and based on the Social Security Administration's criteria for disability, I state that the information contained in Step 2 is true, correct and complete to the best of my knowledge.

Physician's signature: \_\_\_\_\_ Date:      /      /





# Application and Affidavit for Veterans Organization Assessment Freeze

## Step 1: Complete the following information

Please type or print

1 \_\_\_\_\_  
Name of veterans organization

\_\_\_\_\_  
Street address of veterans organization's property

\_\_\_\_\_  
Mailing address, if different than above

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

\_\_\_\_\_  
Name of contact person (\_\_\_\_\_) Phone \_\_\_\_\_

2 Write the property index number (PIN) of the property for which you are requesting this assessment freeze. Your PIN is listed on your property tax bill or you may obtain it from the CCAO.

a PIN \_\_\_\_\_

b Write the legal description **only** if you are unable to obtain your PIN. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3 Write the assessment year for which you are applying.

3 \_\_\_\_ \_

4 Is this the first time you are applying for this assessment freeze?

☐ Yes ☐ No

**Notarize** If yes, please see the instructions for what attachments you must send, along with this form.

5 Are you renewing this assessment freeze and **have no changes** to report for this assessment year?

☐ Yes ☐ No

**Notarize** If yes, the chief presiding officer only needs to complete Step 1, sign this form, and have it notarized before filing with the CCAO.

6 Are you renewing this assessment freeze and **have changes** to report for this assessment year?

☐ Yes ☐ No

**Notarize** If yes, the chief presiding officer needs to complete Step 1, any lines in Step 2 that have changed, sign this form, and have it notarized before filing with the CCAO. See "How do I renew the assessment freeze?" for what you may need to attach.

## Step 2: Complete this affidavit

7 Did your organization own or have a legal or equitable ownership interest in the property on January 1 of this assessment year? ☐ Yes ☐ No

If yes, check and complete the appropriate line below.

☐ a Deed or contract  
for deed executed

Month / Day / Year \_\_\_\_\_

☐ b Other (specify)

Month / Day / Year \_\_\_\_\_

8 Is your organization liable for the property taxes on the property for this assessment year? ☐ Yes ☐ No

9 Is the principal post, camp, or chapter located on this property? ☐ Yes ☐ No

10 Does your organization lease any of the property to another person or entity not qualified to receive this assessment freeze? ☐ Yes ☐ No

**If yes, you must attach a copy of the lease.**

11 Write the dimensions or acreage of the property. \_\_\_\_\_

12 Describe your organization's activities that take place on this property. \_\_\_\_\_  
\_\_\_\_\_

13 Write for each building on the property, the square feet of ground area (SFGA), number of stories, and if there is a basement.

	SFGA	No. of stories	Basement Y or N
a Bldg. 1	_____	_____	_____
b Bldg. 2	_____	_____	_____
c Bldg. 3	_____	_____	_____

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this application and affidavit is true, correct, and complete.

\_\_\_\_\_  
Signature of chief presiding officer Date

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

# Form PTAX-763 Instructions

## What is the Veterans Organization Assessment Freeze?

The veterans organization assessment freeze (35 ILCS 200/10-300) allows qualified veterans organizations (chartered under federal law) to elect to freeze the assessed value (AV) of the real property it owns and on which is located the principal building for the post, camp, or chapter. The AV is frozen by the chief county assessment officer (CCAO) at 15 percent of the 1999 AV for the property that qualified in tax year 2000, OR 15 percent of the AV for the property for the tax year that the property first qualifies after tax year 2000.

Any improvements or additions that are made to the property that increase the AV of the property also are frozen at 15 percent of the AV of the improvement or addition in the year first assessed.

## Who qualifies for the assessment freeze?

To qualify, a veterans organization must be chartered under federal law and own and use the real property on which is located the principal building for the post, camp, or chapter.

## How do I apply for the assessment freeze for the first time?

The veterans organization's chief presiding officer should complete and sign this Form PTAX-763, to apply for the assessment freeze. You must have the form notarized and attach supporting documentation. See "What do I need to attach to Form PTAX-763?".

## How do I renew the assessment freeze?

If you are renewing this assessment freeze and **have no changes** to report for this assessment year, the chief presiding officer only needs to complete Step 1, sign the form, and have it notarized before filing it with the CCAO.

If you are renewing this assessment freeze and **have changes** to report for this assessment year, you must complete Step 1, any lines in Step 2 that have changed, sign the form, and have it notarized before filing with the CCAO. In addition, you must attach documentation explaining the change. Some examples of changes you should report include

- additions or improvements
- change in name of veterans organization
- conveyance of property
- destruction or removal of improvements
- leasing of property

## What do I need to attach to Form PTAX-763?

You **must attach copies** of the following to your Form PTAX-763:

- Your organization's congressional charter;
- Your organization's articles of incorporation; and
- Proof of ownership or other legal or equitable interest in the property, such as a deed, contract for deed, or trust document.

## When should I file Form PTAX-763?

**For all counties but Cook County:** You must file this Form PTAX-763, with your CCAO by December 31 of the assessment year for which you are applying.

**For Cook County:** You must file this Form PTAX-763, with the Cook County Assessor by January 31 of the assessment year for which you are applying.

## What if I need additional assistance?

If you need additional assistance, please contact your CCAO, whose address and phone number are below.

## Where do I mail my completed Form PTAX-763?

Mail your completed Form PTAX-763 to:

\_\_\_\_\_ County CCAO

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City

IL \_\_\_\_\_  
ZIP

**If you have any questions, please call:**

(\_\_\_\_\_) \_\_\_\_\_



# PTAX-766 Application and Affidavit for IRC 501(c)(2), (c)(8), or (c)(10) Fraternal Organization Assessment Freeze

## Step 1: Complete the following information

Please type or print.

1 \_\_\_\_\_  
Name of fraternal organization

\_\_\_\_\_  
Street address of fraternal organization's property

\_\_\_\_\_  
Mailing address, if different than above

City State ZIP

( ) —

Name of contact person Phone

2 Write the property index number (PIN) of the property for which you are requesting this assessment freeze. Your PIN is listed on your property tax bill or you may obtain it from the chief county assessment officer.

a PIN \_\_\_\_\_

b Write the legal description **only** if you are unable to obtain your PIN. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3 Write the assessment year for which you are applying.  
Assessment year: \_\_\_\_ \_

4 Is this the first time you are applying for this assessment freeze? ☐ Yes ☐ No

**Note:** If "Yes," please see the instructions for what attachments you must send along with this form.

5 Are you renewing this assessment freeze and **have no changes** to report for this assessment year? ☐ Yes ☐ No

**Note:** If "Yes," the chief presiding officer only needs to complete Step 1, sign this form, and have it notarized before filing with the CCAO.

6 Are you renewing this assessment freeze and **have changes** to report for this assessment year? ☐ Yes ☐ No

**Note:** If "Yes," the chief presiding officer needs to complete Step 1, any lines in Step 2 that have changed, sign this form, and have it notarized before filing with the CCAO. See "How do I renew the assessment freeze?" for what you may need to attach.

## Step 2: Complete this affidavit

7 Did your organization own or have a legal or equitable interest in the property on January 1 of this assessment year? ☐ Yes ☐ No

If "Yes," check and complete the appropriate line below.

☐ a Deed or contract for deed executed \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

☐ b Other (specify) \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

8 Is your organization liable for the property taxes on the property for this assessment year? ☐ Yes ☐ No

9 Does your organization lease any of the property to another person or entity not qualified to receive this assessment freeze? ☐ Yes ☐ No

If "Yes," you must attach a copy of the lease.

10 Describe your organization's activities that take place on this property. \_\_\_\_\_

11 Do your members provide direct or indirect financial support for charitable works, such as medical care, drug rehabilitation, or education? ☐ Yes ☐ No

12 Is the principal building for your organization located on this property? ☐ Yes ☐ No

13 Write the dimensions or acreage of the property. \_\_\_\_\_

14 Write for each building on the property, the square feet of ground area (SFGA), number of stories, and indicate if there is a basement.

	SFGA	No. of stories	Basement Y or N
a Bldg. 1	_____	_____	_____
b Bldg. 2	_____	_____	_____
c Bldg. 3	_____	_____	_____

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this application and affidavit is true, correct, and complete.

\_\_\_\_\_/\_\_\_\_/\_\_\_\_  
Signature of chief presiding officer Date

Subscribed and sworn to before me this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

# Form PTAX-766 Instructions

## What is the IRC 501(c)(2), (c)(8), or (c)(10) Fraternal Organization Assessment Freeze?

The Internal Revenue Code (IRC) Section 501(c)(2), (c)(8), or (c)(10) fraternal organization assessment freeze, enacted under 35 ILCS 200/10-360, allows any qualified fraternal organization or its affiliated Illinois not-for-profit corporation chartered prior to 1920 to elect to freeze the assessed value (AV) of the real property it owns and uses. The AV is frozen by the chief county assessment officer (CCAO) at 15 percent of tax year 2002 AV for property that qualifies in tax year 2003, **or** 15 percent of the AV for property for the tax year the property first qualifies after tax year 2003.

Any improvements or additions made to the property that increase the AV of the property also are frozen at 15 percent of the AV of the improvement or addition in the year first assessed.

## Who qualifies for the assessment freeze?

To qualify, a fraternal organization or its affiliated Illinois not-for-profit corporation chartered prior to 1920 must

- own and use real property,
- be an exempt entity under IRC Section 501(c)(2), (c)(8), or (c)(10), **and**
- consist of members who provide, directly or indirectly, financial support for charitable works, such as medical care, drug rehabilitation, or education.

## How do I apply for the assessment freeze for the first time?

The fraternal organization's chief presiding officer should complete and sign Form PTAX-766, to apply for this assessment freeze. You must have the form notarized and attach supporting documentation. See "What do I need to attach to Form PTAX-766?"

## How do I renew the assessment freeze?

If you are renewing this assessment freeze and **have no changes** to report for this assessment year, the chief presiding officer only needs to complete Step 1, sign this form, and have it notarized before filing it with the CCAO.

If you are renewing this assessment freeze and **have changes** to report for this assessment year, the chief presiding officer must complete Step 1, any lines in Step 2 that have changed, sign this form, and have it notarized before filing it with the CCAO. In addition, you must attach documentation explaining any changes. Some examples of changes you should report include

- additions or improvements,
- change in name of fraternal organization,
- conveyance of property,
- destruction or removal of improvements,
- leasing of property.

## What do I need to attach to Form PTAX-766?

Your fraternal organization **must attach copies** of the following to Form PTAX-766.

- a Proof of an Illinois not-for-profit corporation charter prior to 1920 —
  - your fraternal organization's Illinois charter issued prior to 1920; **or**
  - a certification that your fraternal organization was chartered in Illinois prior to 1920; **or**
  - a certification that your fraternal organization was affiliated with a qualified fraternal organization that was chartered in Illinois prior to 1920.

- b Proof of exempt status under IRC Section 501(c)(2), (c)(8), or (c)(10) such as

- an IRS group exemption letter to an organization, plus a copy of an annual IRS filing by that organization, that lists your organization covered by the exemption letter; **or**
- Your U.S. Form 990; **or**
- Your IRS determination letter in response to your filing of U.S. Form 1024.

- c Proof of ownership or other legal or equitable interest in the property, such as

- a deed; **or**
- a contract for deed; **or**
- a trust document; **or**
- a title insurance policy; **or**
- an organizational agreement; **or**
- an incorporation document; **or**
- a court order; **or**
- an affidavit of adverse possession.

- d Copies of leases or contracts concerning the property, if applicable.

## When should I file Form PTAX-766?

**For all counties but Cook County:** You must file Form PTAX-766, with your CCAO by December 31 of the assessment year for which you are applying.

**For Cook County:** You must file Form PTAX-766, with the Cook County Assessor by January 31 of the assessment year for which you are applying.

## What if I need additional assistance?

If you need additional assistance, please contact your CCAO, whose address and phone number are shown below.

## Where do I mail my completed Form PTAX-766?

Mail your completed Form PTAX-766 to:

\_\_\_\_\_ County CCAO

\_\_\_\_\_ Mailing address

\_\_\_\_\_ IL \_\_\_\_\_  
City ZIP

**If you have any questions, please call:**

( ) —